



## Australian Whistleblowers Protection Policy

### 1. Purpose of this Policy

ExxonMobil Australia Pty Ltd and its wholly-owned related bodies corporate in Australia (each, a **Company**) have adopted this Whistleblowers Protection Policy (**Policy**) to ensure the highest possible standards of ethical conduct within the Company and its related bodies corporate (**EMA Group**). This Policy is intended to encourage more disclosures of misconduct or improper states of affairs or circumstances, to ensure individuals who make such disclosures can do so safely, securely and with confidence that they will be protected and supported, and to meet the Company's legal and regulatory obligations under Australian law. If this Policy differs from applicable Australian law, the applicable law prevails.

Nothing in this Policy should be taken as restricting employees from reporting any matter under the Company's Procedures and Open Door Communication policy or to their supervisor or HR Contact in the ordinary course, noting however that such disclosures may not attract protections under Australian law or this Policy.

### 2. Who the Policy applies to

This Policy is open to current and former:

- employees of the Company;
- officers and associates of the Company (for example, a director or corporate secretary of the Company or its related body corporate);
- suppliers of goods or services (whether paid or unpaid) and their employees; and
- relatives, dependents and spouses of all of these people,

(referred to below as **you** or **Eligible Whistleblower**).



You qualify for protection as a whistleblower under the *Corporations Act 2001* (Cth) (the **Act**) (or the *Taxation Administration Act 1953* (Cth) where relevant) if:

- you are an Eligible Whistleblower in relation to the Company; and
- you have made an Eligible Disclosure; and
- you have made that Eligible Disclosure directly to an Eligible Recipient, to the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**), the Commissioner of Taxation, or to your legal practitioner for the purposes of obtaining legal advice or legal representation about the operation of the whistleblower provisions in the Act, or you have made an 'emergency disclosure' or 'public interest disclosure'.

These matters are described and discussed further below.

### **3. Matters the Policy applies to**

#### *Eligible Disclosures*

If you have information which you have reasonable grounds to suspect concerns misconduct or an improper state of affairs or circumstances in relation to the EMA Group (or its officers or employees) (**Eligible Disclosure**), you may raise those concerns under this Policy. By way of example, the types of wrongdoing that may be the subject of an Eligible Disclosure include:

- illegal conduct;
- fraud, money laundering or misappropriation of funds; or
- offering or accepting a bribe.

The information disclosed under this Policy does not have to involve a contravention of a particular law to qualify as an Eligible Disclosure, for example, information that indicates a significant risk to the public safety. You can also still qualify for protection under Australian law and this Policy if the disclosure turns out not to be an Eligible Disclosure. However, deliberate false reporting will not be covered by Australian law or this Policy.

#### *Disclosures which are not covered by this Policy*

While the Company encourages everyone to speak up about concerns, not all information or concerns are Eligible Disclosures. Disclosures that are not Eligible Disclosures do not qualify for protection under Australian law or this Policy.



For example, disclosures that relate solely to your current or former employment and have implications for you personally, but not for the EMA Group, and that do not relate to detriment or a threat of detriment to you, are not Eligible Disclosures. Similarly, disclosures regarding an interpersonal conflict between you and another employee, or which relate to a decision to discipline, suspend or terminate you, are personal work-related grievances and are not Eligible Disclosures.

Disclosures relating to breaches of the Company's policies and procedures (such as the Working Together Policy), which do not rise to the level of misconduct or improper conduct described above, are not Eligible Disclosures.

For personal work-related grievances, matters within the scope of Working Together Policy or other CIMS issues outside this Policy, employees are encouraged to contact their supervisor or HR Contact in the first instance.

A disclosure about, or including, a personal work related grievance may still qualify for protection if:

- it includes information about misconduct, or information about misconduct includes or is accompanied by a personal work-related grievance (mixed report);
- an EMA Group entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the whistleblower's personal circumstances;
- the whistleblower suffers from or is threatened with detriment for making an Eligible Disclosure; or
- the whistleblower seeks legal advice or legal representation about the operation of the whistleblower protections under Australian law.

#### **4. How to make an Eligible Disclosure**

To qualify for protection under Australian law, you must make the disclosure directly to an Eligible Recipient. The role of Eligible Recipients is to receive disclosures that qualify for protection under Australian law and this Policy.

The Company's Whistleblowers Protection Officer (**WPO**) is its preferred Eligible Recipient. The WPO can be contacted by:

- telephone at +613 9261 0005;
- email to Whistleblower-Aus@exxonmobil.com (subject matter: ExxonMobil Australia Whistleblowers Disclosure); or



- letter to the Whistleblowers Protection Officer, ExxonMobil Australia, Level 9, 664 Collins Street, Docklands VIC 3008, Australia (subject matter: ExxonMobil Australia Whistleblowers Disclosure),

or such other telephone numbers and addresses as the Company may designate for the purpose of this Policy and publish from time to time.

Utilising one of the above methods, Eligible Disclosures can be made anonymously or confidentially, securely and outside of business hours. You should provide as much information as possible to support your disclosure.

You may contact the WPO or an independent legal adviser if you would like to seek additional information before formally making an Eligible Disclosure. Please note that the WPO may only advise on the operation of this Policy.

***The Company prefers concerns to be reported directly to the WPO so that it can action those concerns quickly. Disclosures by email or letter should note the subject matter as “ExxonMobil Australia Whistleblowers Disclosure”.***

Other internal individuals who are Eligible Recipients include the EMA Group’s officers and directors, auditors (or a member of an audit team conducting an audit), senior managers (i.e. the members of the Australian Leadership Council) and, if the report relates to the Company's Australian tax affairs, an employee or officer who has functions or duties that relate to the Company's Australian tax affairs (e.g. the Australian Tax Manager).

Other external individuals who are Eligible Recipients include the external financial auditors of an EMA Group entity (i.e. PricewaterhouseCoopers) and, if the report relates to the Company's Australian tax affairs, a registered tax agent or BAS agent of the Company. The Company’s external financial auditors can be contacted by:

- telephone at (613) 8603 1759;
- email to [anthony.hodge@pwc.com](mailto:anthony.hodge@pwc.com) (subject matter: ExxonMobil Australia Whistleblowers Disclosure); or
- letter to Anthony Hodge, PricewaterhouseCoopers, 2 Riverside Quay, Southbank VIC 3006, Australia (subject matter: ExxonMobil Australia Whistleblowers Disclosure),

or such other telephone numbers and addresses as the Company may designate for the purpose of this Policy and publish from time to time.



You also qualify for protection under Australian law if you make an Eligible Disclosure to ASIC, APRA or the Commissioner of Taxation, as appropriate.

You also qualify for protection under Australian law if you make an Eligible Disclosure to your legal practitioner if the disclosure is made for the purpose of obtaining legal advice or legal representation in relation to the operation of the Australian whistleblower laws (even in the event that the legal practitioner concludes that a disclosure is not an Eligible Disclosure). Please note that the EMA Group's in-house and external lawyers act for the EMA Group and cannot provide personal legal advice to you.

In certain circumstances concerning the public interest or emergencies, you may also make an Eligible Disclosure to a journalist or a parliamentarian and qualify for protection under Australian law. Those circumstances are set out in section 1317AAD of the Act. It is important that you understand the criteria contained in section 1317AAD and seek independent legal advice before making a public interest or emergency disclosure. For example, prior to making an Eligible Disclosure to a journalist or a parliamentarian, you must have previously made that Eligible Disclosure to ASIC or APRA, as appropriate, and provided written notice to the body to which the Eligible Disclosure was made. In the case of a public interest disclosure, at least 90 days must have passed since the previous Eligible Disclosure. Also, public interest or emergency disclosures cannot relate to tax affairs.

#### *Anonymous Eligible Disclosures*

Eligible Disclosures can be made anonymously, or through use of a pseudonym, and still qualify for protection under Australian law. You can choose to remain anonymous while making a disclosure, over the course of any investigation, and after the investigation is finalised. You can refuse to answer questions that you feel could reveal your identity at any time, including during follow-up conversations. If you wish to remain anonymous, you should maintain ongoing two-way communication with the Eligible Recipient, so that the Eligible Recipient can ask follow-up questions or provide feedback.

While Eligible Disclosures can be made anonymously, this may affect the ability to investigate the matter properly and communicate to you about the outcome of that investigation.

## **5. Legal Protections for Eligible Whistleblowers**

Eligible Disclosures by you to Eligible Recipients qualify for various protections under Australian law. These protections apply not only to internal Eligible Disclosures, but to Eligible Disclosures to legal practitioners, regulatory and other external bodies, and public interest and emergency disclosures that are made in accordance with the Act (or the *Taxation Administration Act 1953* (Cth), as the case may be).



### *Identity Protection (Confidentiality)*

It is illegal for a person to disclose your identity or to disclose information that is likely to lead to identification of your identity in connection with an Eligible Disclosure, except for a disclosure:

- to ASIC, APRA, a member of the Australian Federal Police or to the Commissioner of Taxation (if the Eligible Disclosure relates to the Company's Australian tax affairs);
- to a legal practitioner (for the purposes of obtaining legal advice or legal representation about the whistleblower laws); or
- with your consent.

A person can disclose the information contained in an Eligible Disclosure with or without your consent if the information does not include your identity, the disclosure is reasonably necessary for the purposes of investigating the Eligible Disclosure and where that person has taken all reasonable steps to reduce the risk that you will be identified as a result of the disclosure.

### *Protection from Detrimental Acts or Omissions*

Under Australian law, a person cannot engage in conduct that causes detriment to you (or another person), in connection with an Eligible Disclosure, if:

- the person believes or suspects that you (or another person) made, may have made, proposes to make or could make a disclosure that qualifies for protection; and
- the belief or suspicion is the reason, or part of the reason, for the conduct.

In addition, under Australian law, a person cannot make a threat to cause detriment to you (or another person) in relation to an Eligible Disclosure.

Detrimental conduct includes: dismissal; injury in employment; alteration of position or duties to an employee's disadvantage; discrimination; harassment or intimidation; harm or injury to a person, including psychological harm; damage to a person's property; damage to a person's reputation; damage to a person's business or financial positions; and any other damage.

Detrimental conduct does not include:

- administrative action that is reasonable for the purpose of protecting you from detriment (e.g., if you have made an Eligible Disclosure about your immediate work area, moving you to another office);
- managing your unsatisfactory work performance, if the action is in line with the Company's performance management framework.



### *Compensation and Remedies*

Under Australian law, if you make an Eligible Disclosure, you (or any other employee or person) can seek compensation and other remedies through the courts if:

- they suffer loss, damage or injury because of an Eligible Disclosure; and
- the Company failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct.

You should seek independent legal advice in relation to compensation and remedies if you believe you are entitled by Australian law to do so.

### *Civil, Criminal and Administrative Liability Protection*

If you make an Eligible Disclosure, you are protected from the following in relation to the Eligible Disclosure:

- civil liability (e.g., legal action against you for breach of contract);
- criminal liability (e.g., attempted prosecution of you for releasing information); and
- administrative liability (e.g., disciplinary action for making the Eligible Disclosure).

However, Australian law does not grant immunity for any misconduct you have engaged in that is revealed in your Eligible Disclosure.

## **6. Support and practical protections for Eligible Whistleblowers**

### *Identity Protection (Confidentiality)*

The Company will protect the confidentiality of your identity in connection with an Eligible Disclosure by:

- training key personnel about the confidentiality requirements, including that an unauthorized disclosure of your identity may be a criminal offence;
- redacting all personal information and references to you from investigation materials and/or allocating you a pseudonym and referring to you in a gender-neutral context;
- storing paper and electronic records relating to the Eligible Disclosure securely;
- limiting access to information relating to the Eligible Disclosure to those involved in managing and investigating the Eligible Disclosure;



- restricting the number of people who are directly involved in the handling and investigation of an Eligible Disclosure to be made aware of your identity (if you have provided consent) or information that is likely to lead to your identification;
- ensuring that communications and documents relating to the investigation of an Eligible Disclosure are printed securely; and
- ensuring Eligible Disclosures are handled and investigated by qualified staff.

As with Eligible Disclosures made anonymously, unless you provide consent for your identity, or information that it likely to lead to your identification, to be disclosed by the Eligible Recipient, this may affect the ability to investigate the matter properly. In practice, people may also be able to guess your identity if you have previously mentioned to other people that you are considering making an Eligible Disclosure, you are one of a very small number of people with access to the information, or the Eligible Disclosure relates to information that you have previously been told privately and in confidence.

You can lodge a complaint with the Company about a breach of confidentiality to the WPO. You may also lodge a complaint with ASIC, APRA or the Commissioner of Taxation, for investigation.

#### *Protection from Detrimental Acts or Omissions*

The Company will protect you from detriment in relation to an Eligible Disclosure, where appropriate, by:

- assessing the risk of detriment against you and other persons (e.g. other staff who might be suspected to have made a disclosure or be involved in the subject matter of the Eligible Disclosure), which will commence as soon as possible after receiving an Eligible Disclosure;
- allowing you to perform your duties from another location, reassigning you to another role at the same level, making other modifications to your workplace or the way you perform your work duties, or reassigning or relocating other staff involved in the Eligible Disclosure;
- training key personnel on their obligations and responsibilities to maintain confidentiality, address the risks of isolation or harassment, manage conflicts, and ensure fairness when managing the performance of, or taking other management action relating to, you;
- supporting you throughout the process in accordance with the Company's internal policies and procedures and Australian law; and
- intervening to protect you if detriment has already occurred, for example, by taking disciplinary action, or allowing you to take extended leave or potential redeployment.



You can seek independent legal advice, or lodge a complaint with ASIC, APRA or the Commissioner of Taxation, if you believe you have suffered detriment as a result of an Eligible Disclosure.

## **7. Handling and Investigating an Eligible Disclosure**

The Company will treat Eligible Disclosures seriously and respectfully. If appropriate and practical to do so, they will be investigated promptly based on the information available. Investigations will be conducted in a manner which is fair and objective and which protects your identity.

Once the WPO (or delegate) receives a disclosure, the key next steps are:

- the WPO (or delegate) will review the Eligible Disclosure and determine (after input from relevant subject matter experts, if required) whether it qualifies for protection under this Policy and whether formal, in-depth investigation is necessary;
- if so, the WPO (or delegate) will consider the matters raised in the Eligible Disclosure, seeking input from relevant subject matter experts if necessary, to determine the nature and scope of the investigation, the persons within or outside the Company that should lead the investigation, the nature of any technical, financial or legal advice that may be required to support the investigation, the timeframe for the investigation, and ultimately, whether your concerns are substantiated. Investigations generally take about three months. However, these timeframes are indicative only. The actual timeframe to complete the handling and investigation of an Eligible Disclosure will depend upon the nature of the Eligible Disclosure and the availability of relevant persons;
- the WPO (or delegate) will keep appropriate records and documentation for each step in the process of handling and investigating the Eligible Disclosure. The method for reporting and documenting each step will depend on the nature of the Eligible Disclosure; and
- if the matters raised are substantiated, the Company will take appropriate remedial action.

If appropriate and practical to do so, the WPO (or delegate) will communicate the outcome of their assessment and/or the findings of their investigation to you. You will be provided with regular updates during the key stages, if you can be contacted (including through anonymous channels). The frequency and timeframe of those updates may vary depending on the nature of the Eligible Disclosure. There may be circumstances where it is not appropriate to provide details of the outcome to you.



The WPO will report quarterly to the Company's Business Practices Committee. If an Eligible Disclosure relates to the WPO, the Chair of the Company's Business Practices Committee shall act as the alternative WPO in this instance.

## **8. Ensuring fair treatment of individuals mentioned in an Eligible Disclosure**

The Company will ensure fair treatment of persons who are the subject of an Eligible Disclosure by:

- handling Eligible Disclosures confidentially, when it is practical and appropriate in the circumstances;
- assessing each Eligible Disclosure to determine whether an investigation is required and whether there is enough evidence to substantiate or refute the matters reported;
- when an investigation needs to be undertaken, ensuring that the investigation will be objective, fair and independent and by appointing an investigator who is independent of both the Eligible Whistleblower and any persons referred to in the Eligible Disclosure;
- advising any employee who is the subject of an Eligible Disclosure about the subject matter of the Eligible Disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken (for example, if the Eligible Disclosure will be the subject of an investigation) and, where appropriate, providing those persons with notice of relevant matters and a chance to respond.

## **9. Ensuring this Policy is easily accessible**

This Policy is made available to officers and employees of the Company on the Company's intranet site. This Policy is also publically available via the ExxonMobil Australia website.

Mandatory training on this Policy will be provided to employees of the Company as part of the Company's regular training programs.

## **10. Review**

The Company's Business Practices Committee will monitor and annually review the effectiveness of this Policy.